

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: ALL IPA Firms

Subject: 2021 Ohio Compliance Supplement

Date: January 28, 2021

The January updates to the 2021 Ohio Compliance Supplement (OCS) (PDF and Word versions) has been posted to: <http://www.ohioauditor.gov/references/compliancemanuals.html>.

A summary of changes included in this January 2021 OCS updates is attached. Audit years ending 12/31/2020 must include the new 2021 OCS if compliance testing has not yet started. If you have already started your compliance testing with the 2020 or 2021 compliance supplement, you must replace or add the sections applicable to your engagement. OR you may include the attached file in your work papers with cross references to updated compliance testing where applicable.

Please contact the Center for Audit Excellence with any questions.

Ohio Compliance Supplement 2021

Summary of Changes

JANUARY 2021 Release

NOTE: Red text throughout the 2021 Ohio Compliance Supplement is a change related to COVID-19

Chapter 1	<p>1-1: Annual appropriation measures – classification – added guidance for AOS Bulletin 2020-008 to Footnote 5.</p> <p>1-6: Transfer of funds – clarified the guidance for COVID 19.</p> <p>1-8: Reserve balance accounts and funds – added guidance for AOS Bulletin 2020-008 to Footnotes 25 and 28.</p> <p>1-12: Debt – added guidance related to Community School loans in Footnote 41.</p> <p>1-19: Health Care Self Insurance – Updated hyperlink to the Self Insurance Table.</p> <p>1-22: Vacation and Sick Leave – added guidance and testing related to the Families First Coronavirus Relief Act/ Consolidated Appropriation Act of 2021.</p> <p>1-23: Collection of income tax at source on wages – added guidance and testing related to the Families First Coronavirus Relief Act and 1099-NEC.</p> <p>1-25: Permanent endowment funds - added guidance to “Townships with a cemetery endowment fund” section and Footnote 90 for AOS Bulletin 2020-008.</p> <p>1-26: School District Funding - Limited procedures for stewardship considerations only.</p>
Chapter 2	<p>2-16: Force Accounts – Municipal Corporations - added Force account limits for 2020-2021.</p> <p>2-17: Force Accounts - Counties - added Force account limits for 2020-2021.</p> <p>2-18: Force Accounts - Townships - added Force account limits for 2020-2021.</p> <p>2-23: Ohio Sunshine Laws – clarified guidance and testing procedures from HB 404.</p> <p>2-24: CARES Act (NEW)</p>
Chapter 3	N/A
Implementation Guide	N/A
OPM	N/A